

## MEMORANDUM

Agenda Item No. 11(A) (5)

---

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

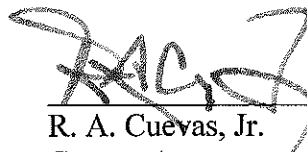
**DATE:** March 20, 2012

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution declaring the intent of the Board of County Commissioners to dedicate an amount equal to the County's portion of the proceeds of taxes, interest, and penalties collected as a result of investigations of homestead exemption fraud to reimburse the costs of the investigations and enforcement and to offset reductions in pay and benefits to employees of the Police Department and the Property Appraiser's Office

---

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Rebeca Sosa.

  
\_\_\_\_\_  
R. A. Cuevas, Jr.  
County Attorney

RAC/jls



# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

**DATE:** March 20, 2012

  
**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Agenda Item No. 11(A)(5)

Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☒ Ordinance creating a new board requires detailed County Manager's report for public hearing
- ☐ No committee review
- ☐ Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous\_\_\_\_) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor

Agenda Item No. 11(A) (5)

Veto \_\_\_\_\_

3-20-12

Override \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

RESOLUTION DECLARING THE INTENT OF THE BOARD OF COUNTY COMMISSIONERS TO DEDICATE AN AMOUNT EQUAL TO THE COUNTY'S PORTION OF THE PROCEEDS OF TAXES, INTEREST, AND PENALTIES COLLECTED AS A RESULT OF INVESTIGATIONS OF HOMESTEAD EXEMPTION FRAUD TO REIMBURSE THE COSTS OF THE INVESTIGATIONS AND ENFORCEMENT AND TO OFFSET REDUCTIONS IN PAY AND BENEFITS TO EMPLOYEES OF THE POLICE DEPARTMENT AND THE PROPERTY APPRAISER'S OFFICE

**WHEREAS**, State law allows Florida homeowners to claim up to a \$50,000 Homestead exemption from taxes on their primary residence; and

**WHEREAS**, homestead exemption fraud cost the County millions of dollars in lost tax revenues as a result of fraudulent claims for homestead exemptions; and

**WHEREAS**, pursuant to Florida law, there are criminal and financial penalties for anyone who receives a homestead exemption that he or she is not entitled to receive; and

**WHEREAS**, the Office of the Property Appraiser and the Police Department are involved in the investigation and enforcement of laws concerning homestead exemption fraud; and

**WHEREAS**, the investigation and enforcement of laws concerning homestead exemption fraud can lead to the recovery of tax revenue and other monies due and owing to the County, municipalities and the School Board; and

**WHEREAS**, the County's portion of recovered taxes, penalties, and interest are distributed as ad valorem taxes to fund certain specific purposes such as County-wide services, County-wide debt, Unincorporated Municipal Services Area, Unincorporated Municipal Services

Area Debt, the Fire District, Fire District debt, and the Library debt and therefore reserved for those purposes; and

**WHEREAS**, this Board intends to provide an incentive to the Property Appraiser's Office and to the Police Department by using an amount equal to the amount recovered from fraud investigations to reimburse for the costs incurred in the investigations and enforcement and to offset reductions in pay and benefits to employees of the Police Department and of the Property Appraiser's Office,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that:

**Section 1.** At least 60 days prior to the Mayor submitting his budget, the Tax Collector and the Office of the Property Appraiser, and the Police Department will jointly provide estimates of the costs of investigations and enforcement of Homestead Fraud and of the amount of the County's portion of the tax revenues, penalties and interest recovered through the enforcement of laws concerning homestead exemption fraud projected on an annual or fiscal year basis to the Mayor, the Budget Department, and each County Commissioner.

**Section 2.** It is the intent of this Board that, to the extent permitted by law, over and above the amounts otherwise budgeted for the Police and the Property Appraiser's Office, an amount equal to such estimate, shall be budgeted to be applied to offset the costs of the investigations and enforcement of Homestead Fraud and to offset the salary and benefit concessions of employees in the County's Police and Property Appraiser's Office.

The Prime Sponsor of the foregoing resolution is Commissioner Rebeca Sosa. It was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Joe A. Martinez, Chairman	
Audrey M. Edmonson, Vice Chairwoman	
Bruno A. Barreiro	Lynda Bell
Esteban L. Bovo, Jr.	Jose "Pepe" Diaz
Sally A. Heyman	Barbara J. Jordan
Jean Monestime	Dennis C. Moss
Rebeca Sosa	Sen. Javier D. Souto
Xavier L. Suarez	

The Chairperson thereupon declared the resolution duly passed and adopted this 20<sup>th</sup> day of March, 2012. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

TwL

Thomas W. Logue